

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT

OF

COUNTY SHERIFF

GREENE COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED

06/11/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Wm. Leon Allen Terry Pierce	01-01-03 to 12-31-06 01-01-07 to 12-31-10
President of the County Council	W. Edward Cullison	01-01-06 to 12-31-07
President of the Board of County Commissioners	Bart A. Beard	01-01-06 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF GREENE COUNTY

We have examined the records of the County Sheriff for the period from January 1, 2006 to December 31, 2006, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of Greene County for the year 2006.

STATE BOARD OF ACCOUNTS

May 3, 2007

COUNTY SHERIFF
GREENE COUNTY
EXAMINATION RESULT AND COMMENT

ERRORS ON COMMISSARY CLAIMS

Commissary credit card claims did not always have a fully itemized bill for restaurant expenditures.

Indiana Code 5-11-10-1.6(c) states: "The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless: (1) there is a fully itemized invoice or bill for the claim; (2) the invoice or bill is approved by the officer or person receiving the goods and services; (3) the invoice or bill is filed with the governmental entity's fiscal officer; (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

COUNTY SHERIFF
GREENE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 3, 2007, with W. Edward Cullison, President of the County Council; Bart A. Beard, President of the Board of County Commissioners; David L. Bailey, Auditor; Terry D. Pierce, Sheriff; Teresa L. Coffin, Records Clerk; Roberta L. Pierce, Matron; and Michael Hasler, Chief Deputy. The officials concurred with our examination finding.